1 RON BENDER (SBN 143364) MONICA Y. KIM (SBN 180139) 2 KRIKOR J. MESHEFEJIAN (SBN 255030) LEVENE, NEALE, BENDER, YOO & BRILL L.L.P. 3 10250 Constellation Boulevard, Suite 1700 Los Angeles, California 90067 4 Telephone: (310) 229-1234; Facsimile: (310) 229-1244 5 Email: rb@lnbyb.com; myk@lnbyb.com; kjm@lnbyb.com 6 Attorneys for Chapter 11 Debtors and Debtors in Possession 7 UNITED STATES BANKRUPTCY COURT 8 CENTRAL DISTRICT OF CALIFORNIA SAN FERNANDO VALLEY DIVISION 9 10 In re: Lead Case No.: 1:17-bk-12408-MB Jointly administered with: 11 ICPW Liquidation Corporation, a California 1:17-bk-12409-MB corporation<sup>1</sup>, 12 Chapter 11 Cases Debtor and Debtor in Possession. 13 **DEBTORS' MOTION FOR AUTHORITY** TO PAY UNDISPUTED PRE-PETITION 14 In re: CLAIMS OF SOLVENT ESTATE AND 15 **ESTABLISHING PROTOCOL AND** ICPW Liquidation Corporation, a Nevada NOTICE OF HEARING THEREON corporation<sup>2</sup>, 16 Debtor and Debtor in Possession. 17 DATE: December 12, 2017 18 TIME: 1:30 p.m. □ Affects both Debtors Courtroom "303" PLACE: 19 21041 Burbank Blvd. ☐ Affects ICPW Liquidation Corporation, a 20 Woodland Hills, CA California corporation only 21 ☐ Affects ICPW Liquidation Corporation, a 22 Nevada corporation only 23 24 25 26 Formerly known as Ironclad Performance Wear Corporation, a California corporation. 27 <sup>2</sup> Formerly known as Ironclad Performance Wear Corporation, a Nevada corporation. 28

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p.m., at the above-referenced date and location for the Court to consider the motion (the "Motion") brought by ICPW Liquidation Corporation, a California corporation, formerly known as Ironclad Performance Wear Corporation, a California corporation ("ICPW California"), and ICPW Liquidation Corporation, a Nevada corporation, formerly known as Ironclad Performance Wear Corporation, a Nevada corporation, formerly known as Ironclad Performance Wear Corporation, a Nevada corporation ("ICPW Nevada" and collectively with ICPW California, the "Debtors") for authority to pay all outstanding undisputed pre-petition claims or to pay them once resolutions have been reached making them undisputed, with undisputed to mean that both the Debtors and the Official Committee of Equity Holders (the "OCEH") agree that the claim is to be allowed.

In order to efficiently manage these chapter 11 cases, at the outset of these cases, the Debtors filed and obtained orders of the Court jointly administering these chapter 11 cases. These bankruptcy cases have for all practical purposes been operated on a consolidated basis. There is one management team and one board of directors for both Debtors. There is one Creditors Committee and one Equity Committee. The Debtors recently consummated a sale of substantially all of their assets. The Escrow Agent is currently holding the sum of \$16,354,050.82 in a Trust Account, all of which is unencumbered and available to be paid to creditors and shareholders. The recently consummated sale of the Debtors' assets does not allocate the purchase price among the two estates (recognizing of course that all or the vast majority of the assets that were sold were owned by the California entity/operating business).

The Debtors' bankruptcy counsel has been maintaining a very detailed master claims chart (the "Claims Chart") for this case. A copy of that Claims Chart is attached hereto as Exhibit "1". The Claims Chart contains twelve columns. The far column to the left is the name of the respective creditor. The next column to the right indicates whether the creditor's claim was filed

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or scheduled as a claim against ICPW California, ICPW Nevada or both Debtors. The next four columns to the right pertain to proofs of claim filed by the creditors, including the claim number, the amount of the claim asserted, and the priority of the asserted claim (i.e., secured, priority or general unsecured). The next four columns to the right pertain to the claims that were scheduled by the Debtors, including the amount of scheduled claim, the priority of the scheduled claim (i.e., secured, priority or general unsecured), and whether the Debtors believe the claim to be contingent, unliquidated or disputed. The next column to the right indicates the amount of a particular claim that was already paid out of the sale proceeds in accordance with Court order. Finally, the column to the far right indicates the amount that each outstanding (or portion thereof) claim would be allowed at if the claim is allowed in the amount scheduled or asserted (meaning that no objection is ever filed to the claim or an objection is filed but the claimant prevails).

As indicated at the bottom of the far right hand column of the Claims Chart, if every single remaining claim was allowed in the amount asserted by the creditor or scheduled by the Debtors, there would be a total of \$2,839,911.78 of remaining outstanding claims to be paid. Even if that occurred, that would still leave a total of \$13,514,139.04 available in these estates to pay the allowed fees and expenses of the professionals with the balance to shareholders.<sup>3</sup>

The Debtors intend to file a joint plan of reorganization and disclosure statement together with the OCEH in the very near future, with the expectation that they will confirm their joint plan and hopefully have their confirmed joint plan go effective by the end of the first quarter of 2018. Since it is now crystal clear that all creditors will be paid in full, the Debtors do not see any legitimate basis to forcing creditors whose claims are not disputed by the Debtors or the OCEH to have to wait four months to be paid, which only increases the financial burden on those creditors

<sup>&</sup>lt;sup>3</sup> The Debtors actually believe that the final figure will be even higher because the Debtors continue to hold their remaining operating cash as of the sale closing to pay their post-petition bills and believe that there will likely be some excess remaining cash by the end of these bankruptcy cases.

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with absolutely no benefit to the Debtors' estates. Forcing these creditors to wait so long to be paid seems like a particularly unjust result in light of the fact that the vast majority of the Debtors' undisputed unsecured debt was paid in full concurrently with the closing of the sale.

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The Debtors understand from their conversations with the OCEH that the OCEH is fully supportive of the relief requested by the Debtors herein and will be filing a joinder to this Motion. The Debtors therefore respectfully request that the Court exercise its broad judicial powers under Section 105(a) of the Bankruptcy Code to permit the Debtors (with the support of the OCEH) to implement the protocol described below.

## CLAIMS ALLOWANCE PROTOCOL

The Debtors request the Court to approve the claims allowance protocol set forth below:<sup>4</sup>

- If the Debtors and the OCEH agree with the amount and priority of a scheduled or filed claim without any modification, the Debtors and the OCEH will file a joint notice with the Court signed by counsel to both the Debtors and the OCEH advising the Court of the same. Each such notice will identify the name of the creditor, the claim number if it pertains to a proof of claim filed by the creditor, and the amount and priority of the claim that will be deemed allowed. Once that notice has been filed with the Court, the claim will be deemed permanently allowed in that amount and with that priority, and the Escrow Agent will be deemed authorized to pay the allowed claim out of the funds in the Trust Account.
- If the Debtors and the OCEH are able to reach an agreement with a particular creditor on the amount of a claim which is less than the amount or of a different priority than the scheduled or filed claim, the Debtors and the OCEH will file a joint stipulation signed by

<sup>&</sup>lt;sup>4</sup> If the Court grants this Motion, the order of the Court granting this Motion will be clear to make sure that it does not conflict with the sale order in terms of the ability of the Escrow Agent to make these distributions to creditors out of the funds in the Trust Account.

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the Debtors, the OCEH and the creditor advising the Court of the same. Each such stipulation will identify the name of the creditor, the claim number if it pertains to a proof of claim filed by the creditor, and the amount and priority of the claim that will be deemed allowed. Once that stipulation has been filed with the Court, the claim will be deemed permanently allowed in that amount and with that priority without the need for any Court order, and the Escrow Agent will be deemed authorized to pay the allowed claim out of the funds in the Trust Account.

PLEASE TAKE FURTHER NOTICE that any objections to the relief requested in this Motion must (1) be filed with the Clerk of the Court and be served on the respective professional no later than November 28, 2017 and (2) be in the form required by Local Bankruptcy Rule 9013-1(f).

PLEASE TAKE FURTHER NOTICE that the Court may deem the failure of any party in interest to file a timely objection to this Motion to constitute consent to the relief requested in this Motion.

WHEREFORE, the Debtors respectfully request the authority of the Court to permit the Debtors to pay any remaining undisputed pre-petition claims if approved by both the Debtors and the OCEH in accordance with the Claims Allowance Protocol outlined above.

Dated: November 21, 2017 LEVENE, NEALE, BENDER, YOO & BRILL L.L.P.

By: /s/Ron Bender

RON BENDER

MONICA Y. KIM

KRIKOR J. MESHEFEJIAN

LEVENE, NEALE, BENDER, YOO

& BRILL L.L.P.

Attorneys for Chapter 11 Debtors and
Debtors in Possession

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**EXHIBIT "1"** 

	Ca	Case 1:17-bk-12408-MB									
		FILED CLAIM DOCUMENT Page 7 of 28 SCHEDULED CLAIM								PAID AMOUNT	REMAINING CLAIM (worst case scenario)
Creditor	Case in Which Claim Filed/Scheduled	Claim Nos.	Secured	Priority	General Unsecured	Schedule "D" Secured	Schedule "E" Priority	Schedule "F" Unsecured	C/U/D		
1920 Hutton Court	NV							\$13,257.09		\$13,257.09	\$0.00
Account Temps	CA							\$5,662.28		\$0.00	\$5,662.2
Advantage Media Services	CA	4	\$178,522.75					\$178,522.75		\$178,522.75	\$0.00
American Alternative Insurance Corporation AML United Limited	CA CA	1			\$400,000.00			\$28,330.56		\$0.00 \$28,330.56	\$400,000.00 \$0.00
Amster, Rothstein & Ebenstein, LLP	CA	11			\$11,395.96			\$11,395.96		\$0.00	\$11,395.90
Atmos Energy	CA							\$51.98		\$0.00	\$51.98
BDO USA, LLP	CA							\$45,000.00		\$0.00	\$45,000.00
Ben Padnos	CA							\$1,304.35		\$0.00	\$1,304.3
BIC ALLIANCE	CA							\$5,800.00		\$0.00	\$5,800.00
BNSF	CA	15			\$14,788.95			\$14,788.95		\$0.00	\$14,788.9
Broadridge	CA				<del>+ + + + + + + + + + + + + + + + + + + </del>			\$2,110.51		\$0.00	\$2,110.5
Broussard,Ronald Roy	CA							\$40,000.00		\$40,000.00	\$0.00
Burkhard,Kerri	CA							\$2,500.00		\$2,500.00	\$0.00
Business Systems Integrators, LLC	CA							\$695.00		\$0.00	\$695.00
California Board of Equalization	CA						\$600.00			\$0.00	\$891.40
Capital One Bank	CA						Ψ000.00	\$15,471.81		\$0.00	\$15,471.8
Chang Bang Gloves (Hong Kong) Co., Limited	CA/NV	17,6			\$1,410,219.16			\$1,228,307.56		\$1,228,307.56	\$181,911.6
Charles Giffen	CA							\$4,402.17		\$0.00	\$4,402.1
CIS Custom Information Services	CA							\$3,546.45		\$0.00	\$3,546.4
Commerce Technologies, Inc.	CA							\$288.10		\$0.00	\$288.10
Comptroller of Public Accounts	CA						\$2.294.00			\$0.00	\$2,294.00
CRG Financial LLC	CA	18			\$11,135.00		Ψ2,234.00			\$0.00	\$11,135.0
Custom Information Sevices	NV	5			\$3,546.45					\$0.00	\$3,546.4
David Jacobs	CA				Ψ0,0-1010			\$5,706.52		\$0.00	\$5,706.5
Daylight Transport	CA							\$355.09		\$0.00	\$355.09
DESIGN GALLERY (PVT.) LTD.	CA							\$12,801.60		\$12,801.60	\$0.00
DESUN GARMENTS, LTD.	CA							\$7,691.75		\$7,691.75	\$0.00
Dival Safety & Supplies	CA						+	\$2,095.00		\$0.00	\$2,095.0
DRG Strategic, LLC - Bob Goldstein	CA	1					+	\$556.75		\$0.00	\$556.7
DTM Sales	CA	1					+	\$3,184.26		\$0.00	\$3,184.20
Emmett Murphy	CA	+					+	\$1,304.35		\$0.00	\$1,304.3
Emslie, Mike	CA	+					+	\$35,000.00		\$35,000.00	\$1,304.3
Eshleman,Derek G											
Federal Insurance Company	CA NV	2			\$14,385.50		+	\$20,000.00		\$20,000.00 \$0.00	\$0.00 \$14,385.50
FedEx	NV CA	3 24			\$14,385.50 \$18,551.03		+	\$14,795.67		\$0.00	\$14,385.50 \$18,551.00
Feld,Abraham Hagen	CA	24			φ 10,00 1.03		+	\$5,000.00		\$5,000.00	\$10,551.0
Feid, Abraham Hagen Fowler, Michael J	CA							\$40,000.00		\$5,000.00	\$0.00
·		-					+				
Geoff Greulich	CA						+	\$147,500.00		\$147,500.00	\$0.00
Ginger Collier	CA	40.4			A750 07			\$797.81		\$0.00	\$797.8
GT Graphics of Sheboygan LLC	CA, NV	10, 4			\$759.07			\$759.07		\$0.00	\$759.0
Guo, Xin	CA							\$10,000.00		\$10,000.00	\$0.00
Hewlett Packard	CA			1-				\$364.80		\$0.00	\$364.80
Internal Revenue Service Internal Revenue Service	CA NV	6	\$0.00	\$0.00 \$2,000.00	\$0.00					\$0.00 \$0.00	\$0.00 \$2,000.00

	Ca	se 1:17-bk-12408-MB Doc 241 Filed 11/21/17 Main Document Page FILED CLAIM				Entered 11/21/17 14:40:10 Desc 8 of 28 scheduled claim				PAID AMOUNT	REMAINING CLAIM (worst case scenario)
Creditor	Case in Which Claim Filed/Scheduled	Claim Nos.	Secured	Priority	General Unsecured	Schedule "D" Secured	Schedule "E" Priority	Schedule "F" Unsecured	C/U/D		
IPFS Corporation	CA	3	\$30,725.49							\$0.00	\$30,725.49
Jaeger,Eric	CA							\$40,000.00		\$40,000.00	\$0.00
Jeffrey Cordes	CA	8		\$12,850.00	\$154,056.75					\$0.00	\$166,906.75
KA HUNG GLOVE INUSTRIAL CO. LTD.	CA							\$38,934.90		\$38,934.90	\$0.00
Konica Minolta Business Solutions	CA							\$1,152.31		\$1,152.31	\$0.00
LAB Sales Agency	CA							\$54.92		\$0.00	\$54.92
Laubert, Matthew Palmer	CA							\$10,000.00		\$10,000.00	\$0.00
LF Logistics	CA							\$69.10		\$0.00	\$69.10
Liaison Technologies, Inc.	CA	23			\$945.00			\$945.00		\$0.00	\$945.00
Lien Shun Yang Leather Co., Ltd.	CA				•			\$34.59		\$0.00	\$34.59
Marshall, Russell	CA							\$5,000.00		\$5,000.00	\$0.00
MARUSAN - MIMASU TSHUSHO CO. LTD.	CA							\$382,811.28		\$382,811.28	\$0.00
Matt Pliskin	CA							\$27,000.00		\$27,000.00	\$0.00
Mediant	CA							\$253.09		\$0.00	\$253.09
MERCINDO GLOBAL MANUFAKTUR	CA							\$444,674.64		\$444,674.64	\$0.00
Metzler,Stacy Marie	CA							\$7,500.00		\$7,500.00	\$0.00
Michael DiGregorio	CA							\$6,847.83		\$0.00	\$6,847.83
Morris, Chartrice Holt	CA							\$7,500.00		\$7,500.00	\$0.00
Nacion,Markham	CA							\$18,000.00		\$18,000.00	\$0.00
National Safety Council	CA							\$395.00		\$0.00	\$395.00
nChannel, Inc.	CA							\$0.00		\$0.00	\$0.00
Net Pack	CA							\$3,554.60		\$0.00	\$3,554.60
Office Depot Acct 31A	CA							\$317.44		\$0.00	\$317.44
Pacific Stock Transfer Company	CA							\$958.00		\$0.00	\$958.00
Perry HVAC	CA							\$1,264.09		\$0.00	\$1,264.09
Pestilli & Associates	CA							\$157.46		\$0.00	\$1,204.09 \$157.46
Pitney Bowes Credit Corp.	CA							\$452.99		\$452.99	\$0.00
Precision Testing Laboratories	CA							\$1,500.00		\$0.00	\$1,500.00
	CA	22			\$1,000.00			\$500.00		\$0.00	\$1,000.00
Progroup Incorporated PT JJ GLOVES INDO	CA	22			φ1,000.00			\$162,917.76		\$162,917.76	\$1,000.00
PT SEOK HWA INDONESIA	CA							\$13,174.86		\$102,917.76	\$0.00
PT SPORT GLOVE INDONESIA	CA							\$144,238.66		\$144,238.66	\$0.00
Quill Corporation	CA NIV	00.7	\$3,464,093.28			<b>#0.007.400.05</b>		\$67.46		\$0.00	\$67.46
Radians Wareham Holding, Inc.	CA, NV CA	20, 7	\$3,404,093.20			\$3,397,406.95		\$341.10		\$5,343,988.19 \$0.00	\$0.00 \$341.10
Republic Services Resources Global Professionals	NV, CA	1			\$80.767.00			\$80.727.00		\$0.00	\$80,767.00
Risk Consulting Partners	CA	I			φου, τοτ.υυ			\$0.00		\$0.00	\$0.00
Robert Steckler	CA							\$1,304.35		\$0.00	\$1,304.35
Russ McDonald	CA							\$98.65		\$0.00	\$98.65
Safeco Building Maintenance	CA							\$98.65 \$646.35		\$0.00	\$98.05
Shero Building Mainterlance Shur-Sales & Marketing, Inc.	CA							\$16,125.00		\$0.00	\$16,125.00
	CA	21			¢240 444 <b>7</b> 0					\$0.00	\$16,125.00 \$342,141.79
Skadden Arps Slate Meagher & Flom LLP		<u> </u>			\$342,141.79			\$231,848.92			
SPS Commerce	CA							\$1,022.55		\$0.00	\$1,022.55
Stubbs, Alderton & Markiles, LLP	CA							\$317,460.41		\$0.00	\$317,460.41
Superior Printing, Inc.	CA							\$162.23		\$0.00	\$162.23
Synetra	CA							37,972.33		\$37,972.33	\$0.00

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Creditor	Case in Which Claim Filed/Scheduled	Claim Nos.	Secured	Priority	General Unsecured	Schedule "D" Secured	Schedule "E" Priority	Schedule "F" Unsecured	C/U/D		
TAB Sales Soulutions	CA							\$430.52		\$0.00	\$430.52
Tamer Shiha	CA							\$12,500.00		\$12,500.00	\$0.00
Three Part Advisors, LLC	CA	2			\$6,900.00			\$6,900.00		\$0.00	\$6,900.00
Three Part Advisors, LLC	CA	5			\$6,900.00					\$0.00	\$6,900.00
TRI/AUSTIN, INC	CA							\$350.00		\$0.00	\$350.00
TXU Energy	CA	9			\$1,752.73			\$1,430.11		\$0.00	\$1,752.73
Tyco Integrated Security, LLC	CA							\$279.06		\$0.00	\$279.06
Uline	CA							\$710.49		\$0.00	\$710.49
University of Milwaukee	CA							\$33,333.00		\$0.00	\$33,333.00
UPS Freight	CA							\$504.55		\$0.00	\$504.55
Urena,Daniel	CA							\$7,500.00		\$7,500.00	\$0.00
Vane Clayton	CA							\$7,630.43		\$0.00	\$7,630.43
Vonalman,Turner J	CA							\$10,000.00		\$10,000.00	\$0.00
W.W. Grainger. Inc.	CA	19			\$963,708.03					\$180,000.00	\$783,708.03
Washington, Cheryl	CA	13			\$10,000.00			\$10,000.00		\$10,000.00	\$0.00
Weispfenning, Daniel Walton	CA							\$2,500.00		\$2,500.00	\$0.00
Werner Logistics	CA							\$7,375.00		\$0.00	\$7,375.00
William M. Aisenberg	CA	7		\$12,850.00	\$116,556.75			, ,		\$0.00	\$129,406.75
Windstream	CA	14			\$1,739.59			\$1,739.59		\$0.00	\$1,739.59
WINSPEED SPORTS SHANGHAI CO., LTD.	CA	12			\$152,830.45			\$144,198.43		\$152,830.45	\$0.00
WONEEL MIDAS LEATHERS	CA	16			\$896,382.28			\$785,358.50		\$785,358.50	\$111,023.78
Yellow and Roadway	CA							\$12,391.41		\$0.00	\$12,391.41
		TOTALS:	\$3,673,341.52	\$27,700.00	\$4,620,461.49	\$3,397,406.95	\$2,894.00	\$4,962,755.55		\$9,614,918.18	\$2,839,911.78

#### **Creditors Committee:**

Committee Counsel
Brown Rudnick LLP
Attn: Cathrine M Castaldi
2211 Michelson Dr 7th Fl
Irvine, CA 92612

PT Sport Glove Indonesia c/o Mark C. Robba Kranoon Desa Pandowoharjo Sleman Yogyakarta 55512 Indonesia Resources Global Professionals c/o Brent Waters 17101 Armstrong Ave Irvine, CA 92614 Winspeed Sports (Shanghai) Co., LTD c/o Brian Mitteldorf Creditors Adjustment Bureau 14226 Ventura Blvd. Sherman Oaks, CA 91423

### **Equity Committee:**

Equity Committee Counsel
Dentons US LLP
Attn: Samuel Maizel & Tania Moyron
601 South Figueroa St., Suite 2500
Los Angeles, CA 90017-5704

Scott Jarus 938 Duncan Avenue Manhattan Beach, CA 90266 Patrick W O'Brien 301 Whitmore Lane Lake Forrest, IL 60045-4707 Ronald Chez 1524 N. Astor Street Chicago, IL 60610

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Ironclad Performance Wear (8300) Shareholders

DANIEL SHELLEY WARD FAMILY THE ELLEN IDELSON TRUST DATED ETHAN AISENBERG TRUST DTD 12-22-99 MARCH 20 2003 3900 LEGACY TRAIL CIR 710 BROOKTREE ROAD CARROLLTON, TX 75010 PACIFIC PALISADES, CA 90272 WILLIAM AISENBERG GREG AKSELRUD GREGORY AKSELRUD 3900 LEGACY TRAIL CIR C/O STUBBS ALDERTON & 15260 VENTURA BLVD CARROLLTON, TX 75010 MARKILES LLP 20TH FL 15260 VENTURA BLVD 20TH FL SHERMAN OAKS, CA 91403 SHERMAN OAKS, CA 91403 SCOTT ALDERTON **ELI ARRIV** BARBARA ASHTON 19687 LOS ALIMOS ST 4340 COLETA RD 2417 LESTER AVENUE CHATSWORTH, CA 91311 AGOURA, CA 91301 CLOVIS, CA 93619 RYAN AZLEIN B.A.T.B. LLC NATASHA H BEN 5750 SOUTH BEECH CT 1137 Calle Elaina 104 Saratoga Drive Thousand Oaks, CA 91630 Belle Chasse, LA 70037 GREENWOOD VILLAGE, CO 80121 R D PETE BLOOMER RONALD D BLOOMER WILLIAM L BOETTCHER 7542 CRESTVIEW DRIVE 7542 CRESTVIEW DR 727 HAYS CIR NIWOT, CO 80504 LONGMONT, CO 80504 LONGMONT, CO 80501 HUBERT L BROWN III & ANNABELLE TARBY BRYANT MCDERMOTT & BULL BROWN FOWLKES 4 HAWTHORNE CIR 2 VENTURE H L BROWN JR CHARITABLE LEAD **SANTA FE, NM 87506** SUITE 100 ANNUITY TRUST **IRVINE, CA 92618** PO BOX 2237 MIDLAND, TX 79702 CHERYL WASHINGTON ROBERT C CLARK VANE CLAYTON 1920 HUTTON CT 12151 WEST 32ND DR 270 W PEARL WHEEATRIDGE, CO 80033 STE 300 SUITE 103 JACKSON, WY 83001 FARMERS BRANCH, TX 75234 CLAYTON WYOMING LLC DAVID J COOK JEFFREY D CORDES 1364 NORTHPARK DRIVE 2163 LIMA LOOP 1570 BENT CREEK DRIVE LAFAYETTE, CO 80026 PMB 071156 SOUTHLAKE, TX 76092 LAREDO, TX 78045

KEVIN DEBRE C/O STUBBS ALDERTON & MARKILES LLP 15260 VENRUA BLVD 20TH FL SHERMAN OAKS, CA 91403 MELISSA DERBY 393 LAUREL AVENUE NOVATO, CA 94945 MICHAEL ANTHONY DIGREGORIO TRUSTEE THE DIGREGORIO REVOCABLE TRUST 1420 KINGSBORO CT

WESTLAKE VILLAGE, CA 91362

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GLEN K INGALLS & RENEE JEFFREY F GERSH & ARIE J GERSH STEVEN C EARNSHAW PACHECO TTEES LIVING TRUST DTD 5679 POLAR WAY 09/26/1991 PARK CITY, UT 84098 THE INGALLS PACHECO 2005 TRUST 5465 ROUND MEADOW RD 747 ROSEMOUNT RD OAKLAND, CA 94610 HIDDEN HILLS, CA 91302 KYLE EDLUND REYHEENA EIDARIUS DONALD P ELLIOTT 9400 E CLIFF AVE 3893 FAIRWAY DR 23436 CAMINITO VALLE WOODBURY, MN 55125 LAGUNA HILLS, CA 92563 DENVER, CO 80231 THOMAS ELLIOTT CEDE & CO (FAST) RICHARD KRONMAN & IAN 115 BROOKS AVE 570 WASHINGTON BLVD MATTHEW TRUSTEES FBO VENICE, CA 90291 JERSEY CITY, NJ 07310 KRONMAN MATTHEW & ASSOC 30111 HARVESTER RD MALIBU, CA 90265 STEVE FEDEA THOMAS FELTON MARK W FISCHER 2040 W BELMONT 2006 TOUCH GOLD COURT 285 IROQUOIS DR #201 ROWLETT, TX 75088 BOULDER, CO 80303 CHICAGO, IL 60618 SCOTT GALER **BROCK GANELES** KONRAD GATIEN C/O STUBBS ALDERTON & 41 W 72ND ST 15260 VENTURA BLVD **MARKILES** APT 14A 20TH FLOOR 15260 VENTURA BLVD 20TH FL NEW YORK, NY 10023 SHERMAN OAKS, CA 91403 SHERMAN OAKS, CA 91403 DANIEL THOMAS GIEBER GEMINI PARTNERS INC ARTHUR GERRICK 10900 WILSHIRE BLVD 172 WILD LILAC PO BOX 7298 **STE 300** IRVINE, CA 92620 MENLO PARK, CA 94026 LOS ANGELES, CA 90024 **CHARLES H GIFFEN** TODD GITLIN STEPHEN GOODHUE 269 S BEVERY DR STE 1213 6000 ELBA PLACE 203 STAR CARLISLE BEVERLY HILLS, CA 90212 W AUSTRAILIA,, 6101 WOODLAND HILLS, CA 91367 **AUSTRAILIA** MICHAEL GRANT MICHAEL GROSSMAN XIN GUO 222 ROUND HILL RD 5557 GROEHMANN LN 540 LAKE FOREST DR COPPELL, TX 75019 TIBURON, CA 94920 FREDERICKSBURG, TX 78624 MARK HAWKING CHRISTOPHER M HAZLITT DAVID G HILL 2278 CAMARILLAR DR 1063 Mapleton Avenue 1712 PEARL ST Boulder, CO 80304 BOULDER, CO 80302 CAMARILLO, CA 93010

MICHAEL CASEY HOCH 291 BROADWAY COSTA MESA, CA 92627 JONATHAN HODES C/O STUBBS ALDERTON & MARKILES 15620 VENTURA BLVD 20TH FL SHERMAN OAKS, CA 91403 RHONDA HOFFARTH 462 CALLE DE ARAGON REDONDO BEACH, CA 90277 Case 1:17-bk-12408-MB Doc 241 Filed 11/21/17 Entered 11/21/17 14:40:10 Desc Main Document Page 15 of 28

EMIL IANNACCONE TTEE EMIL IANNACCONE SEPERATE PROPERT TRUST 11855 WOODLEY AVE

11855 WOODLEY AVE GRANADA HILLS, CA 91344 ENSCO INC 3110 FAIRVIEW PARK DR STE 300 FALLS CHURCH, VA 22042 DAVID L JACOBS 335 LEE HILL DRIVE BOULDER, CO 80302

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EL SEGUNDO, CA 90245

ERIC JAEGER

1408 CAMBRIDGE CROSSING SOUTHLAKE, TX 76092

HEIDI JAEGER

26800 PACIFIC COAST HWY

MALIBY, CA 90265

JARUS FAMILY TRUST

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MANHATTAN BEACH, CA 90266

JARUS FAMILY TRUST TR SCOTT M

JARUS TTEE

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MANHATTAN BEACH, CA 90266

JARUS FAMILY TRUST U/A DTD

10/19/2007

938 DUNCAN AVE

MANHATTAN BEACH, CA 90266

REBECCA D JARUS & SCOTT M

JARUS TTEES

JARUS FAMILY TRUST

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MANHATTAN BEACH, CA 90266-6626

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N HOLLYWOOD, CA 91605

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12/49 Norwalk Blvd. Ste 10

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MATTHEW LAUBERT

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1920 HUTTON COURT #300 FARMERS BRANCH, TX 75234 KNUTE LEE

9109 WILSHIRE COURT NE ALBUQUERQUE, NM 87122

JAEGER FAMILY LLC

1408 CAMBRIDGE CROSSING

SOUTHLAKE, TX 76092

GREAT PANDA INVESTMENT CO

LLLP

1325 PITKIN AVE SUPERIOR, CO 80027 SEAMARK FUND LP

223 WILMINGTON W CHESTER PIKE

#115

CHADDS FORD, PA 19317

KLEIN PARTNERS LTD 4973 CLUBHOUSE CT BOULDER, CO 80301 FAMILY TRUST OF EARL G

LUNCEFORD

 $8850 \to FERNAN LAKE RD$ 

COEUR DALENE, ID 83814

MURRAY MARKILES C/O STUBBS ALDERTON &

MARKILES

15260 VENTURA BLVD 20TH FLOOR

SHERMAN OAKS, CA 91403

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THOMAS W. MASON CINDY MATTHEWS JOHN MCILVERY

6856 WISH AVENUE 6725 WHALEY DR C/O STUBBS ALDERTON &

LAKE BALBOA, CA 91406 BOULDER, CO 80303 MARKILES

15260 VENTURA BLVD 20TH FL SHERMAN OAKS, CA 91403

RONALD S WEAVER MD WILLIAM MECK ROBERT MEOTTLE 536 PALISADES AVENUE 11027 LIMERICK AVENUE 27909 SMYTH DR SANTA MONICA, CA 90402 CHATSWORTH, CA 91311 VALENCIA, CA 91355

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BOULDER, CO 80302 W HOLLYWOOD, CA 90046

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LOS ANGELES, CA 90049 VALENCIA, CA 91355 BEAVERTON, OR 97007

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3227 N RICHMOND LLP C/O STUBBS ALDERTON &

CHICAGO, IL 60618 15260 VENTURA BLVD MARKILES

26TH FL 15260 VENTURA BLVD 20TH FL

SHERMAN OAKS, CA 91403 SHERMAN OAKS, CA 91403

PAMELA SULLIVAN EDWIN BALDRIDGE TTEE UA DTD HORACE DUNBAR HOSKINS JR &

1682 HAYES STREET APT C 10/30/1992 EDWIN T ANN REID HOSKINS JT EUGENE, OR 97402 BALDRIDGE DECLARATION TRUST TEN

605 SAN ANTONIA AVE 7 PENENSULA RD
MANY LA, LA 71449 BELVEDERE, CA 94920

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WILLIAM MECK & TERESA MECK JT

11027 LIMERICK AVENUE CHATSWORTH, CA 91311

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SCHAFF TRUST DTD 1-17-03

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SANTA BARBARA, CA 93101

**DENNIS TORRES & AVERI TORRES** 

**TRUST** 

6779 LAS OLAS WAY MAILBU, CA 90265

KATHERINE BERCI DEFEVERE TRUSTEE DEFEVERE TRUST

24200 ALBERS STREET WOODLAND HILLS, CA 91367 RICHARD KRONMAN & MAUREEN KRONMAN REVOCABLE TRUST

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THE ORCUTT FAMILY TRUST 3221 N SAN SEBASTIAN DRIVE

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THE SASSOLA III FAMILY TRUST

7771 HERON COURT GOLETA, CA 93117

THE WILLIAM J. & SEEMAH W. **IDELSON FAMILY TRUST** DATED APRIL 29 1997 710 BROOKTREE ROAD

PACIFIC PALISADES, CA 90272

ANNALOUISE JAEGER & KEITH

**VERWOEST** 

532 PAUMAKUA PL **KAILUS, HI 96734** 

**ED WETHERBEE** 7269 SIENA WAY BOULDER, CO 80301 LOUIS WHARTON 15260 VENTURA BLVD

20TH FLOOR

SHERMAN OAKS, CA 91403

KIM WOODWORTH & BILL

WOODWORTH

101 VALLEY HILL RD EXTON, PA 19401

JOE WORDEN 4335 FOX CIRCLE MESA, AZ 85205

JAMES R YOUNG 2009 RIVERVIEW DR BERTHOUD, CO 80513 Label Matrix for local noticing 0973-1
Case 1:17-bk-12408-MB
Central District of California
San Fernando Valley
Tue Nov 21 11:17:32 PST 2017

Ironclad Performance Wear Corporation, a Cal 15260 Ventura Blvd. 20th Floor Sherman Oaks, CA 91403-5303

San Fernando Valley Division 21041 Burbank Blvd, Woodland Hills, CA 91367-6606

AMERICAN ALTERNATIVE INSURANCE CORPORATION 1475 E WOODFIELD RD SUITE 500 SSCHAUMBURG, IL 60173-4903

ANTHONY KEATS 15260 VENTURA BLVD 20TH FLOOR SHERMAN OAKS , CA 91403-5303

Abel Unlimted Inc. (Ironwear) 2020 Seabird Way Riviera Beach, FL 33404-5009

Acklands Grainger 123 Commerce Valley Dr., Suite 700 Thornhill, Ontario, L3T 7W, Canada

Amazon 410 Terry Ave. North Seattle, WA 98109-5210

Atmos Energy Three Lincoln Centre, Suite 1800 5430 LBJ Freeway Dallas, TX 75240-2601

BIRCH FAMILY TRUST 1435 OLIVE ST SANTA BARBARA, CA 93101-1216 Doc 241 Filed 11/21/17 Entered 11/21/17 14:40:10 Desc Main Document Page 18 of 28 Successor by merger to McKenn

New York, NY 10018-7381

Office of Unemployment Compensation Tax Serv Department of Labor and Industry Commonwealth of Pennsylvania 651 Boas Street, Room 702 Harrisburg, PA 17121-0751

1920 Hutton Court Inwood National Bank P O Box 857 Richardson, TX 75085

AML UNITED LIMITED
29TH FLOOR, NANYANG PLAZA
57 HUNG TO ROAD, KWUN TONG
KOWLOON, HONG KONG, CHINA

ARTHUR GERRICK 172 WILD LILAC IRVINE , CA 92620

Account Temps P.O. BOX 743295 Los Angeles, CA 90074-3295

Advantage Media Services Inc 29010 Commerce Center Drive Valnecia, CA 91355-4188

Amster, Rothstein & Ebenstein, LLP 90 Park Avenue New York, NY 10016-1463

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BNSF 75 Remittance Dr. Ste. 1748 Chicago, IL 60675-1748 Successor by merger to McKenna Long etc 2030 Main Street #1000 Irvine, CA 92614-7239

Official Committee of Equity Security Holder DENTONS US LLP 601 S. Figueroa Street 25th Floor Los Angeles, CA 90017-5704

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Argo Partners 12 West 37th St., 9h Fl. New York, NY 10018-7381

BIC ALLIANCE P O Box 40166 Baton Rouge, LA 70835-0166

BNSF Logistics International, Inc. 1600 Lakeside Parkway #100 Flower Mound, TX 75028-4012 BRIAN SHEENY Case 1:17-bk-12408-MB

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APT 14A

NEW YORK , NY 10023-3477

447 KENSINGTON DR CORDILERA, CO 81632-6271

Ben Padnos PO Box 1993 Manhattan Beach, CA 90267-1993 Big Time Products, LLC (includes Apollo Perf 2 Wilbanks Road SE Rome, GA 30161-8475 Broadridge P.O. Box 416423 Boston, MA 02241-6423

Broussard, Ronald Roy 3001 Oak Meadow Drive Flower Mound, TX 75028-7625

Bunzl USA Holdings, LLC Cordova Safety Products, John Tillman Co Once City Place Drive Suite 200 St. Louis, MO 63141 Burkhard, Kerri 4405 Glenbrook Court Mansfield, TX 76063-3500

Business Systems Integrators, LLC P O Box 495 Lawson, MO 64062-0495 CATHERINE A SEAK 1643 OAKPOINT DR WACONIA , MN 55387-4544 CEDE & CO (FAST)
570 WASHINGTON BLVD
JERSEY CITY , NJ 07310-1617

CHARLES E FRISCO JR 12749 Norwalk Blvd . Ste 100 Norwalk , CA 90650-3148 CHARLES E FRISCO JR 8135 FLORENCE AVENUE SUITE 101 DOWNEY , CA 90240-3900 CHARLES H GIFFEN 6000 ELBA PLACE WOODLAND HILLS , CA 91367-2929

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CHRISTOPHER M HAZLITT 1063 Mapleton Avenue Boulder, CO 80304-4150

CINDY MATTHEWS 6725 WHALEY DR BOULDER , CO 80303-4328

CIS Custom Information Services 1201 N. Watson Rd., Ste. 110 Arlington, TX 76006-6122 CLAYTON WYOMING LLC 1364 NORTHPARK DRIVE LAFAYETTE, CO 80026-3441 CRG Financial LLC 100 Union Avenue Cresskill, NJ 07626-2141

Cabela's 1 Cabela Dr. Sidney, NE 69160-0001 California Board of Equalization Acct. Analysis & Control Sec. MIC 2 PO Box 942879 Sacramento, CA 94279-0029 Capital One Bank
P. O. BOX 1917
Merrifield, VA 22116-1917

Cestusline, Inc. 13818 NE Airport Way Portland, OR 97230-3440 Chang Bang Gloves (Hong Kong) Co., Limited c/o W. Steven Bryant Locke Lord LLP 600 Congress Avenue, Suite 2200 Austin, Texas 78701-3055 Charles Giffen 6000 Elba Place Woodland Hills, CA 91367-2929

Cheryl Washington 3577 Belt Line Rd. #215 Irving, TX 75062-7804 Commerce Technologies, Inc. 25736 Network Place Chicago, IL 60673-1257 (p)TEXAS COMPTROLLER OF PUBLIC ACCOUNTS
REVENUE ACCOUNTING DIV - BANKRUPTCY SECTION
PO BOX 13528
AUSTIN TX 78711-3528

Custom Information Services 1:17-bk-12408-MB 1201 N Watson Rd #110

Majin Döğümleni's "Page 20 of 28 South Gate, CA 90280-5551

PO BOX 7298

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MENLO PARK, CA 94026-7298

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BOULDER , CO 80302-5517

Arlington, TX 76006-6122

DAVID J COOK 2163 LIMA LOOP PMB 071156

LAREDO, TX 78045-6420

DAVID L JACOBS 335 LEE HILL DRIVE BOULDER , CO 80302-9492

DENNIS TORRES & AVERI TORRES

6779 LAS OLAS WAY MALIBU, CA 90265-4137 DENNIS TORRES & AVERI TORRES TRUST

6779 LAS OLAS WAY MAILBU , CA 90265-4137 DESIGN GALLERY PVT. LTD. PLOT #322/B, MEDICAL ROAD HELAL MARKET, UTTARKHAN DHAKA-1230, Bangladesh

DESUN GARMENTS, LTD.

89/1, Birulia Road, Savar, Dhaka

Dhaka

Savar-1340, Bangladesh

DNOW

PO Box 40985

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DONALD P ELLIOTT

9400 E ILIFF AVE #361 DENVER , CO 80231-3490 DRG Strategic, LLC - Bob Goldstein

P O BOX 191981 Dallas, TX 75219-8510 DTM Sales 391 Gingercake Road Fayetteville, GA 30214-1037

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Dayup Global Co., Ltd.

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855, Cambodia

Dival Safety & Supplies 1721 Niagra Street Buffalo, NY 14207-3188

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ETHAN AISENBERG 3900 LEGACY TRAIL CIR CARROLLTON, TX 75010-6458

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Emmett Murphy Case 1:17-bk-12408-MB

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STE 300

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20TH FL

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GT Graphics of Sheboygan LLC 826 Michigan Avenue Sheboygan, WI 53081-3438

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Ginger Hill 6524 Deseo Apt. 358 Irving, TX 75039-3037

Glenfir

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Grainger 100 Grainger Parkway Lake Forest, IL 60045-5202

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Hewlett Packard 1501 Page Mill Road Palo Alto, CA 94304-1100

Huizhou Baijia Glove Co., Ltd. Diakali Mouza, Manigonggjpara

Savar, Dhaka, 1349, Bangladesh

(p) INTERNAL REVENUE SERVICE CENTRALIZED INSOLVENCY OPERATIONS PO BOX 7346 PHILADELPHIA PA 19101-7346

(p) IPFS CORPORATION 30 MONTGOMERY STREET SUITE 1000 JERSEY CITY NJ 07302-3865 Impacto Protective Products, Inc. -12408-MB 40 Dussek Street

40 Dussek Street Belleville, ON K8N 5R8 CANADA Doc 241 Filed 11/21/17 Entered 11/21/17 14:40:10 Des March Filed 11/21/17 Page 22 of 28

SOUTHLAKE , TX 76092-7001

2009 RIVERVIEW DR BERTHOUD , CO 80513-8253

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938 DUNCAN AVE
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JARUS FAMILY TRUST TR SCOTT M JARUS TTEE 938 DUCAN AVE MANHATTAN BEACH , CA 90266-6626

JARUS FAMILY TRUST U/A DTD 10/19/2007 938 DUNCAN AVE MANHATTAN BEACH, CA 90266-6626 JEFFREY CORDES
GARDERE WYNNE SEWELL, LLP
C/O ALAN J. PERKINS
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JOHN MCILVERY C/O STUBBS ALDERTON & MARKILES 15260 VENTURA BLVD 20TH FL SHERMAN OAKS, CA 91403-5325 JONATHAN HODES
C/O STUBBS ALDERTON & MARKILES
15620 VENTURA BLVD 20TH FL
SHERMANOAKS, CA 91436-3129

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Fbo The Joanna Waldear-Lucas Living Trus
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KA HUNG GLOVE INUSTRIAL CO. LTD. FUJIAN QUANZHOU JIACHENG LEATHER CHI FENG ROAD, QUANZHOU CITY FUJIAN, 362000, China KATHERINE BERCI DEFEVERE TRUSTEE DEFEVERE TRUST 24200 ALBERS STREET WOODLAND HILLS, CA 91367-5704 KEALA STANFILL 12049 SW ASKER TERR BEAVERTON , OR 97007

KONRAD GATIEN

KLEIN PARTNERS LTD 4973 CLUBHOUSE CT BOULDER , CO 80301-3728 KNUTE LEE 9109 WILSHIRE COURT NE ALBUQUERQUE, NM 87122-3051

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Kim Woodworth & Bill Woodworth 101 Valley Hill Rd Exton , PA 19401

Konica Minolta Business Solutions 100 Williams Drive Ramsey, NJ 07446-2907 LAB Sales Agency 58 Regis Drive Winnipeg, MB 1K3 Canada LF Logistics 230-19 International Airport Ct., S Springfield Gardens, NY 11413-4116 LOUIS WHARTON Case 1:17-bk-12408-MB 15260 VENTURA BLVD 20TH FLOOR SHERMAN OAKS, CA 91403-5325

Doc 241 Filed 11/21/17 Entered 11/21/17 14:40:10 Desc Brill LLP Main Doccument Page 23 of 28 Garland, TX 75040-2856

10250 Constellation Blvd Ste. 1700 Los Angeles, CA 90067-6253

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Liberty Glove, Inc. 433 Cheryl Lane City of Industry, CA 91789-3023 Lien Shun Yang Leather Co., Ltd. No.48, Mincheng Street, Daliao Dist Kaosiung City 831, Taiwan (R.O.C.)

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